

N.B. The English text is an in-house translation.

Statement by the auditor regarding the board of directors' report in accordance with Chapter 20 Section 12 and Chapter 12 Section 7 of the Swedish Companies Act

For the shareholders' meeting of AB Novestra

Reg. No. 556539-7709

Assignment and responsibilities

We have reviewed the board of directors' report dated 7 December 2010. The board of directors is responsible for the report and for ensuring that it is provided in accordance with the Swedish Companies Act. Our responsibility is to provide a written statement on the report based on our review in accordance with Chapter 20 Section 12 and Chapter 12 Section 7 of the Swedish Companies Act. This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 20 Section 12 and Chapter 12 Section 7 of the Swedish Companies Act and may not be used for any other purpose.

Direction and extent of the review

The review has been conducted in accordance with Recommendation RevR 9 issued by FAR SRS (the Swedish professional institute for accountants and auditors). This recommendation requires that we have planned and performed the review in order to obtain a limited certainty for our statement regarding the fairness of the report including evidence supporting it and a discussion with management. We believe that our review gives us a reasonable basis for our statement below.

Statement

Based on our review no circumstances have been revealed that give us any reason to believe that the board of directors' report is not true and fair.

Stockholm, 7 December 2010

KPMG AB

Ingrid Hornberg Román
Authorised auditor

Statement by the auditor whether the shareholders' meeting should resolve in accordance with the proposal regarding reduction of the share capital in accordance with Chapter 20 Section 8 of the Swedish Companies Act

For the shareholders' meeting of AB Novestra

Reg. No. 556539-7709

Assignment and responsibilities

We have reviewed the board of directors' proposal regarding reduction of the share capital dated 7 December 2010. The board of directors is responsible for the proposal and for ensuring that it is provided in accordance with the Swedish Companies Act. Our responsibility is to provide a written statement on the proposal based on our review in accordance with Chapter 20 Section 8 of the Swedish Companies Act. This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 20 Section 8 of the Swedish Companies Act and may not be used for any other purpose.

Direction and extent of the review

The review has been conducted in accordance with Recommendation RevR 9 issued by FAR SRS (the Swedish professional institute for accountants and auditors). This recommendation requires that we have planned and performed the review in order to obtain near but not absolute certainty for our statement regarding whether the shareholders' meeting should resolve in accordance with the proposal. The review involves evaluating suitable evidence. We believe that our review gives us a reasonable basis for our statement below.

Statement

We recommend the shareholders' meeting to resolve in accordance with the board of directors' proposal regarding reduction of the share capital for repayment to the shareholders.

Stockholm, 7 December 2010

KPMG AB

Ingrid Hornberg Román
Authorised auditor

Statement by the auditor regarding the board of directors' report on special terms in accordance with Chapter 20 Section 14 of the Swedish Companies Act

For the shareholders' meeting of AB Novestra
Reg. No. 556539-7709

Assignment and responsibilities

We have reviewed the board of directors' report dated 7 December 2010. The board of directors is responsible for the report and for ensuring that it is provided in accordance with the Swedish Companies Act. Our responsibility is to provide a written statement on the report based on Our review in accordance with Chapter 20 Section 14 of the Swedish Companies Act. This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 20 Section 14 of the Swedish Companies Act and may not be used for any other purpose.

Direction and extent of the review

The review has been conducted in accordance with Recommendation RevR 9 issued by FAR SRS (the Swedish professional institute for accountants and auditors). This recommendation requires that We have planned and performed the review in order to obtain near but not absolute certainty for our statement regarding whether the shareholders' meeting should resolve in accordance with the proposal. The review involves evaluating suitable evidence. We believe that our review gives us a reasonable basis for our statement below.

Other facts

As appears from the report by the board of directors, the property consists of shares in WeSC, which are traded on NASDAQ OMX First North. As also appears from the report, the board of directors has designated the property to a value corresponding to the latest price paid for the WeSC-shares on First North on 6 December 2010.

Statement

We consider

- the report by the board of directors regarding the property that leaves the company to be correct, and
- the measures taken and which means that neither the company's restricted shareholders' equity or the share capital is reduced is adequate and that the assessments have been made on the effects of these measures are accurate.

Stockholm, 7 December 2010

KPMG AB

Ingrid Hornberg Román
Authorised auditor